

Nonprofit Compliance Calendar

The federal filings, payroll deadlines and governance tasks a US nonprofit is responsible for, in one place. Add your state's filings and your funders' reporting dates, give each item an owner, and nothing arrives as a surprise.

Miss three years of Form 990 filings and your tax exemption is revoked automatically. Reinstatement means reapplying. The 990 deadline is the one to protect above all others.

Every month

Task	Detail
Payroll tax deposits	On your IRS deposit schedule (monthly or semiweekly) and your state's schedule.
Month-end close	Books closed, reconciled, restricted funds released and reports to leadership.
Grant reimbursement requests	On each award's billing schedule, commonly monthly or quarterly.

Every quarter

When	What	Notes
Apr 30, Jul 31, Oct 31, Jan 31	Form 941	Federal payroll tax return for the quarter just ended.
Same dates (most states)	State withholding and unemployment returns	Check your state's dates. Many 501(c)(3)s can elect to reimburse unemployment claims instead of paying quarterly tax.
Per award terms	Funder financial and progress reports	Pull every due date from your award letters into one list.
Each quarter	Board finance committee review	Statements, budget against actual, grant status and cash forecast.

Every year, by calendar date

Due	What	Notes
Jan 31	Form W-2	To employees, and to the Social Security Administration.
Jan 31	Form 1099-NEC	To contractors you paid \$2,000 or more during the year, and to the IRS. The threshold was \$600 for payments made before 2026.
Jan 31	Donor acknowledgments	Written acknowledgment for any single gift of \$250 or more, ideally by this date so donors have it to file. Include the value of any goods or services provided.

Due	What	Notes
Feb 28 / Mar 31	Form 1099-MISC and 1096	Paper filing with the IRS by Feb 28, electronic by Mar 31. Electronic filing is required if you file 10 or more information returns in total.
Not required	Form 940	501(c)(3) organizations are exempt from federal unemployment tax (FUTA). Other exempt organizations may still owe it.

Every year, tied to your fiscal year-end

When	What	Notes
Before the year starts	Board approves the budget	Budget for the new fiscal year adopted before day one.
Year-end	Annual conflict of interest disclosures	Collected from board members and key staff. Form 990 Part VI asks whether you do this.
1 to 3 months after	Year-end close and audit preparation	Final adjustments, restricted fund roll-forward, functional expense allocation and the auditor's request list.
15th day of the 5th month	Form 990, 990-EZ, 990-PF or 990-N	May 15 for a December year-end. Form 8868 gives an automatic six-month extension, except for the 990-N, which cannot be extended.
Same date	Form 990-T	If you have \$1,000 or more of gross unrelated business income.
Before filing	Board review of the Form 990	Form 990 Part VI asks whether the board received a copy before filing.
Earlier of 30 days after the audit report or 9 months after year-end	Single Audit	Required if you spend \$1,000,000 or more of federal awards in a fiscal year beginning on or after October 1, 2024, including federal money passed through a state or another nonprofit.
Varies by state	Charitable solicitation registration	Renew in every state where you ask for donations. Many states tie the due date to your fiscal year-end and require your 990 or audit.
Varies by state	State annual report and corporate filings	Some states require an annual report from nonprofit corporations; some do not. Check your Secretary of State.
Varies by state	Sales tax exemption or refund claims	Some states refund sales tax paid by nonprofits on a set schedule.

Your own dates

Federal rules as of 2026, for general information only. Check your state's requirements and confirm dates with your tax preparer, especially thresholds that change from year to year.

Not sure you would pass a funder or auditor review? The 15-question self-check is free.

501cbookkeeping.com/grant-readiness-review